



Arizona Department of Revenue • Tobacco Tax

1600 West Monroe, Phoenix, AZ 85007 • For assistance, call (602) 716-7808

License Application for Distributors of Tobacco Products

By applying for a tobacco license you agree to be bound by all Arizona tobacco tax statutes and other regulatory requirements imposed on tobacco distributors by the Arizona Department of Revenue (ADOR).

All distributors who make the initial sale or distribution in this state of tobacco products upon which Arizona taxes have not been paid must hold valid tobacco licenses issued by ADOR. Distributors must also pay Arizona tobacco taxes and, when applicable, affix tobacco tax stamps before selling these products. Persons selling tobacco products without a valid license or payment of applicable taxes may be subject to civil and criminal penalties, including seizure and forfeiture of their tobacco products. For assistance with payment of tobacco taxes and reporting sales of tobacco products, please call the telephone number provided above.

Section I: Ownership

TYPE OF OWNERSHIP:

- ☐ Individual ☐ Limited Liability Company ☐ Subchapter C Corporation
☐ Partnership ☐ Limited Liability Partnership ☐ Subchapter S Corporation
☐ Other: _____

If corporation, enter the:

State of Incorporation: _____

Date of Incorporation: _____

Section II: Business Information

LEGAL BUSINESS NAME:	IN CARE OF	DISTRIBUTOR TYPE (check all that apply): <input type="checkbox"/> Cigarette Distributor <input type="checkbox"/> Cigarette Manufacturer <input type="checkbox"/> Cigarette Importer <input type="checkbox"/> OTP Distributor	
BUSINESS (OR DBA) NAME		BUSINESS TELEPHONE (include area code) ()	
BUSINESS FAX NUMBER (include area code) ()	FEDERAL EMPLOYER IDENTIFICATION NUMBER	TRANSACTION PRIVILEGE TAX NUMBER	
MAILING ADDRESS (STREET, ROUTE, OR P.O. BOX)	CITY	STATE	ZIP CODE
PRIMARY LOCATION OF BUSINESS (physical address)	CITY	STATE	ZIP CODE
E-MAIL ADDRESS			

Section III: Identification of Owners / Partners / Corporate Officers

SOCIAL SECURITY NUMBER	NAME	TITLE	% OWNED	COMPLETE RESIDENCE ADDRESS	RESIDENT PHONE
					()
					()
					()
					()

☐ Please check here if any of the principals listed above have ever been convicted of a class 3 felony under A.R.S. § 42-1127(E), which includes transporting, selling or offering for sale, in an unstamped or unlawfully stamped condition, 10,000 or more cigarettes that were subject to Arizona tobacco tax. Pursuant to A.R.S. § 42-3201(E), persons convicted under this statute are permanently ineligible to hold a license.

Section IV: Location of Records (For Audit Purposes)

NAME OF COMPANY OR PERSON TO CONTACT	PHONE NUMBER (include area code) ()		
STREET NO. & NAME (No P.O. Box or Route Number)	CITY	STATE	ZIP CODE

Signature

This application must be signed by a sole proprietor, two partners, two managing members, or two corporate officers. Submit this application to the address above with the \$25 annual license fee.

LICENSES ARE NONTRANSFERABLE. IF THE BUSINESS IS SOLD OR TERMINATED, THE LICENSEE(S) LISTED BELOW SHALL NOTIFY ADOR IN WRITING WITHIN THIRTY (30) DAYS OF THE SALE OR TERMINATION, PROVIDING THE DATE OF SALE OR TERMINATION.

Under penalty of perjury, I(we) declare that the information in this application is true, correct, and complete. Pursuant to A.R.S. § 42-3201, I(we) understand that ADOR may make certain information provided in Sections I and II above available for public inspection on its web site, subject to the confidentiality requirements of A.R.S. § 42-2003.

PRINT NAME _____ SIGNATURE _____ DATE _____

PRINT NAME _____ SIGNATURE _____ DATE _____

Instructions

Please fill out the application completely and mail with the \$25 annual license fee to the Arizona Department of Revenue, Tobacco Tax Section, 1600 West Monroe, Phoenix, AZ, 85007.

Section I

Type of Ownership: Check the applicable box. Corporations and LLCs must provide the name of the State of incorporation and the date of incorporation.

Section II

Legal Business Name: Provide the legal business name on file with the Corporation Commission, Secretary of State, or similar state entity. If the type of ownership is a C or S Corporation, provide the name of the organization that owns or controls the business. If the business type does not require a legal business name, write "None".

In Care Of: If you wish for ADOR to mail correspondence to someone other than the licensee(s), provide the name of the individual in this blank to ensure proper delivery. Otherwise, ADOR will address correspondence to the licensee(s) signing the application.

Business Name (or DBA): Enter the name of the business/DBA (doing business as) name. If the name is the same as the legal business name, enter "Same". Commonly, the business name is the name by which the public knows your business/company/shop. If the name under which the business operates changes, you must notify ADOR within thirty (30) days of the change. ADOR will then reissue the license for the new business name.

Federal Employer Identification Number: Corporations, LLCs, and LLPs must provide a federal employer identification number (EIN). All other ownership types should provide an EIN if they hold one.

Transaction Privilege Tax Number: Provide the business's Arizona Transaction Privilege Tax Number if it holds a Transaction Privilege Tax License.

Mailing Address: Enter the mailing address to which the department should mail all correspondence. You may elect to use your home address, corporate headquarters, or accounting firm's address. Be certain that the address provided in this blank matches any recipient's name provided above in the "In Care Of" blank.

If the mailing address you provide changes, you must notify ADOR within thirty (30) days of the change, specifying whether the change is for the mailing address only.

Primary Location of Business: Enter the street address for the primary location of the business. Even if your mailing address is a post office box, you must provide a physical location. If you have multiple business locations in Arizona, you must apply for a separate tobacco distributor's license and remit the \$25 license fee for each location.

If the address of the primary location of business you provide changes, you must notify ADOR within thirty (30) days of the change. ADOR will then reissue the license for the new location.

Distributor Type: Any person who, for purposes of making an initial sale or distribution within Arizona, acquires or possesses unstamped cigarette packages or other tobacco products upon

which Arizona taxes have not been paid is a distributor who is required to be licensed by ADOR. In this section, check all applicable boxes that describe your business activities.

"Cigarette distributor" means a distributor of unstamped cigarettes. This category excludes retailer, manufacturers, export warehouse proprietors, or importers under 26 United States Code (U.S.C.) § 5712 if the person sells or distributes cigarettes in Arizona only to licensed cigarette distributors or to another person holding a permit under 26 U.S.C. § 5712 as an export warehouse proprietor or manufacturer.

"Cigarette importer" means a distributor who directly or indirectly imports a finished cigarette for sale or distribution into the United States.

"Cigarette manufacturer" means a distributor who manufactures, fabricates, assembles, processes, or labels a finished cigarette.

"OTP distributor" means a distributor of tobacco products other than cigarettes.

Section III

Owners/Partners/Corporate Officers: Enter as many as applicable, attaching a separate sheet if additional space is needed.

If the business type checked in Section I is "Individual", provide information for both the individual owner and the owner's spouse (if applicable).

If the business is a firm, partnership, limited liability company (LLC), limited liability partnership (LLP), or association, list the name and address of each member or partner.

If the business is a corporation, list the name and address of the corporate officers and any person who directly or indirectly owns an aggregate amount of 10% or more of the ownership interest in the corporation.

The authority for mandatory requirement for Social Security numbers is provided in A.R.S. § 42-114.

Section IV

Location of Records (For Audit Purposes): Provide the name of the company or person to contact. Enter the phone number, the street address, city state and zip code. Do not enter a post office box or route number.

Signature

The application must be signed by either the individual, two partners, or two corporate officers who are responsible for the business.